

## ABSTRACT OF THE DISCLOSURE

A semiconductor device is provided which can avoid electrical short circuits between contact plugs, connected to gate electrodes, and source/drain regions. Portions of a polysilicon film (7) that are covered by photoresist (8) are left nonetched to form  
5 plate-like polysilicon films (10). The polysilicon films (10) are formed on a first portion of an element isolation insulating film (2). The polysilicon films (10) are connected to polysilicon films (9). Contact plugs (24) are formed on the polysilicon films (10). This prevents electrical short circuits between the contact plugs (24) and drain and source regions (5) and (6).